

### **CABLE TELEVISION SYSTEMS**

This schedule is to be used from January 1, 2009, through December 31, 2009, (reference ARM 42.21.151).

The average market value of television cable systems is:

- \$2,000 per mile for coaxial cable (transmission line), **TABLE 13**
- \$25 per service drop. **TABLE 14**

The average market value for the dishes and towers will be determined using the following valuation tables.

The towers are structures (usually metal) used to support any receiving equipment.

#### **TOWERS - TABLE 15**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2008	92%
2007	86%
2006	82%
2005	76%
2004	71%
2003	62%
2002	50%
2001	39%
2000	31%
1999 and older	27%

The dishes are circular shaped pieces of equipment used to receive the television signal.

#### **DISHES - TABLE 16**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2008	85%
2007	71%
2006	56%
2005	39%
2004 and older	24%

All other television cable system equipment not valued from the above schedules will be valued using **TABLE 17**, depreciation Category 3.

Property Type	Property Class Code	Taxable Class	Taxable Percentage
Cable Television Systems	6831	8	3

Television cable system equipment (property class code 6831) is class 8 property and the taxable value is 3% of market value. This includes the channel selection boxes.

**Example:** A taxpayer owns a cable television system which he purchased in 2005. The following equipment was purchased: 100 miles of coaxial cable for \$275,000, 550 drops for \$19,250, 3 dishes for \$35,000, 1 tower for \$17,000 and other transmitting equipment for \$30,000. 550 selector boxes were purchased in 2006 for \$20,000.

	Market Value
Miles of Cable: $100 \times \$2,000 =$	\$200,000
Drops: $550 \times \$25 =$	13,750
Dishes: $\$35,000 \times 39\% =$	13,650
Tower: $\$17,000 \times 76\% =$	12,920
Transmitting Equipment: $\$30,000 \times 30\% =$	9,000
Selector Boxes: $\$20,000 \times 47\% =$	<u>\$9,400</u>

The market value of equipment, cable, and drops = \$ 258,720  
 The taxable value would be  $\$258,720 \times 3\% = \$7,762$